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INCOME TAX.

The Regulations for the Enforcement of the New Law.

MADE BY COMMISSIONER MILLER.

Approved by Secretary Carlisle and Given to the Public.

ALL PERSONS HAVING AN INCOME

Of More Than Thirty-five Hundred Dollars Yearly Required to Give a Truthful Statement of the Sources, The Rules Providing Exemptions, Blanks to be Filled and Returned to Collectors—Collectors May, if They Desire, Demand to Inspect the Books of a Firm or Corporation—An Inquisitorial Law.

WASHINGTON, D. C., Dec. 13.—The secretary of the treasury to-day approved the regulations prescribed by the commissioner of internal revenue for the enforcement of the collection of income tax under the new tariff act. Under the regulations provided and approved pursuant to law, every citizen of the United States, whether residing or doing business in the United States, who has an annual income of more than \$3,500, shall make a full return of the same, verified by his oath, to the collector of internal revenue of the collection district in which he resides, or if not a resident, in which his business or property from which income is received is situated, on or before the first Monday in March of each year. The first return under the law shall be made on or before the first Monday in March, 1895, and shall include all income from every source, received in the year 1894, from the first day of January to the 31st day of December in said year. Guardians, trustees and all persons and corporations acting in any fiduciary capacity are required to make similar returns on or before the date mentioned for all minors, wards or beneficiaries for whom they act. Persons having less than \$3,500 annual income, are not required to make the returns, but all persons having an income in excess of that amount, whether it reaches the taxable limits of \$4,000 or not, must make returns as prescribed.

The blank form prescribed by the regulations, annual returns of persons contains a list specifying all sources of income and all allowable deductions, to be filled out by the persons making the same, with footings for gross income and total deductions allowed, leaving the taxable income upon which the two per cent tax will be assessed. When completed and duly verified by the oath of the persons rendering the same, the return must be delivered by mail or otherwise, to the collector at any time between the first day of January and the first Monday of March in each year.

THE BLANK TO BE FILLED.

The gross gains for the profits and income returned by persons shall include:

1. Gross profits of any trade, business or profession, wherever carried on.
2. Rents received or accrued during the year.
3. Profits from sales of real estate purchased within two years.
4. Farming operations and proceeds.
5. Money and value of all personal property acquired by gifts of inheritance.
6. Premium on bonds, stocks, notes and coupons.
7. Income from trade or profession, not by stated salary and heretofore enumerated.
8. From salary or compensation other than that received from the United States.
9. From salary or commission other than that received from the United States.
10. Undivided gains or profits of any partnership.
11. Interest received or accrued from all notes, bonds or other securities.
12. Interest on bonds or coupons paid of any corporation.
13. Dividends from corporations.
14. Income of wife or minor child or children.
15. All other sources of income not above enumerated.

THE DEDUCTIONS.

The deductions allowed in the return and therein enumerated are:

1. Four thousand dollars exempt by law.
2. Interest due and paid within the year.
3. National, state, county, school and municipal taxes paid, not including assessments for local benefits.
4. Amount expended in purchasing or production of live stock or produce sold within the year.
5. Necessary expenses, expended by items, actually incurred in carrying on any business or trade.
6. Losses actually sustained during the year, specified.
7. Actual losses on sales of real estate purchased within two years.
8. Debts contracted and ascertained in the year to be worthless.
9. Salary or commission over four thousand dollars, from which the tax of 2 per centum has been withheld by disbursing officers of the United States government.
10. Dividends included in the estimate of gross profits from corporations on which the 2 per centum tax has been paid by the corporation.

The blank form contains full printed instructions as to the manner of making returns and the method of computing the net income for taxation. In the case of non-residents the return must be made and filed in the manner provided for residents, and if not so filed, the collector must make return for the non-resident making no allowance for exemption.

THE PENALTIES.

If any person fail to make return in the manner and time provided by law or make a false or fraudulent return, the collector shall make the return from evidence obtained by summoning the person and examining his books, and from all other evidence obtainable, and shall add 50 per cent to the amount of tax found due as a penalty in case

of neglect or refusal to make return; and 100 per cent penalty in case of a false or fraudulent return.

The penalties and interest will be added after notice to the party, and full hearing, if such is desired by him. Where the tax has been returned and paid in another district, or where the party has not a taxable income, he may so declare in printed affidavit on the blank annual returns.

All corporations, companies and associations, both resident and foreign, doing business for profit in the United States shall make annual return of all net profits above business and operating expenses on a separate blank prepared for them, and when duly verified by the oath of the President or other chief officer of such corporation, the return must be delivered to the collector on or before the first Monday in March of each year.

NO EXEMPTION.

The first return of corporations shall cover all net profits and income for the calendar year, 1894. The exemption of \$4,000 allowed to persons is not extended to corporations, but the return must cover all net profits without exemption. The annual return of corporations must include:

1. The gross profits from all kinds of business.
2. The expenses inclusive of interest, annuities or dividends.
3. The net profits without allowance for interest, annuities or dividends.
4. The amount paid on account of interest, annuities and dividends.
5. The amount paid in salaries of \$4,000 or less to each employee.
6. The amount paid in salaries of more than \$4,000 to each employee, and the name and the address of each of such employees.

The gross profits include:

1. All profits of any trade or business.
2. Interest or coupons from bonds or other securities of any corporation.
3. Dividends received from any corporation.
4. Undivided profits of any corporation.
5. Premium on bonds, notes or stocks.
6. Commission or percentage.
7. Interest on government securities not exempt by law.
8. Interest on other notes, bonds and securities.
9. Profits from sales of real estate.
10. From rents.
11. Profits from all other sources, to be enumerated.

The operating expenses shall include:

1. Interest paid or accrued within the year on bonds, or other indebtedness of such corporation.
2. Losses actually sustained during the year, which must be separately stated and fully described as to cause, date and amount.
3. All taxes actually paid.
4. Salaries and pay of officers and employees actually paid during the year.
5. Rents and necessary repairs.
6. All other necessary expenses which must be itemized and fully explained in the return.

The net profits shall include:

1. All amounts paid to stockholders or shareholders.
2. The amount of undivided profits on hand or carried to surplus, or any other fund.
3. Amounts of net profits used for construction or improvement of plant.
4. All other expenditures or investments from the net profits.

CAN PITY INTO YOUR BOOKS.

Corporations are requested to keep accurate book account and may be requested to allow collectors to inspect the same in verifying returns. If the annual return is not filed with the collector in time required by law the corporation making default shall forfeit a penalty of one thousand dollars and 2 per cent a month on the tax due until paid.

Certain specified corporations for charitable and like purposes and certain saving banks, mutual insurance companies and building and loan associations are exempt from income tax. In such cases it is held by the department that the intention of the exemption is to extend benefits to the small depositors and beneficiaries of such mutual and saving institutions, and that the corporations as such and those who speculate in the shares, stock or funds, are not beneficiaries of the exemption.

The tax due from shares of officers and from pay of employees of the United States will be deducted from the first excess payment over \$4,000 by paymasters and disbursing officers in paying the same, and will be paid over to the collectors of the several districts where in such disbursing officers reside or make payments. It is provided that no part of the salary, fee, or emoluments of any state, county or municipal officer is subject to income tax, and no return thereof shall be made of the salary or fees of such officers. Salary received by government officials in 1894 shall be included in the first annual return, to be made on or before the first Monday in March, 1895.

APPEALS.

Appeals, and the methods thereof, are allowed and prescribed in all cases where the person charged with the tax is dissatisfied with the decision of a deputy collector. In the first instance, the appeal is to the collector, and if dissatisfied with his decision, the appellant may have the entire cause, with all papers and evidence relating thereto, transferred to the commissioner of internal revenue for his decision.

Severe penalties are imposed upon all officers and other persons who make known, in any manner, any fact or particulars contained in or relating to any return of a tax payer or any fact as to the source or amount of the income of any such person.

The tax on incomes for the year 1894 will be due and payable on or before the first day of July next, and if not paid at that time, the penalties will attach for non-payment. The collection of the tax when delinquent will be enforced in the same manner as in cases of enforcement of collections of other taxes under the internal revenue laws of the United States.

BIG WAIL CLAIM.

A Bill That Will Take a Huge Bait Out of the Treasury.

WASHINGTON, D. C., Dec. 13.—Senator Blanchard to-day introduced a bill directing the secretary of the treasury to refund to the Citizens Bank of Louisiana \$237,013, the amount illegally exacted of the bank in 1892 by General B. F. Butler, commanding the United States army at New Orleans at that time; \$70,000 exacted in like manner by

General Banks in 1893, and \$1,242,777, exacted by General Canby in 1895, with interest on each sum at the rate of 6 per cent.

THE CURRENCY HEARING.

Carlisle's Plan Meeting With Opposition From Financial Authorities.

WASHINGTON, Dec. 13.—The house banking and currency committee continued its hearings to-day. Letters were read from W. B. Dana, editor of the Commercial and Financial Chronicle, and from R. B. Ferris, vice-president of the bank of New York. Mr. Ferris said: "There seems to be no good reason why existing national banks who have United States bonds in deposit with the controller should not be allowed to continue as they are, either until their charters expire or the deposited bonds are paid off. Section 7 of Mr. Carlisle's bill seems like forcing the banks to do what they have not been consulted about."

William C. Cornwell, president of the City Bank of Buffalo, and president of the New York State Bankers' Association, read a paper of which the following is a recapitulation:

Retire the legal tenders. Let the national banks take out notes under the Baltimore plan to replace them. Appoint an impartial expert commission to perfect our currency system.

Mr. William Dodsworth, editor of the New York Journal of Commerce, next addressed the committee.

Mr. Dodsworth laid down the following premises which he elaborated at considerable length: The bond form of guarantee has been found incompatible with the elasticity of issue; that said guarantee leaves no sufficient margin of profit to the issuer, and consequently prevents issuing; the bonds themselves must in a few years mature and be retired; the government's engagement to pay the notes is an illegitimate exercise of federal power; owing to obstructive restraints, the volume of notes cannot be readily augmented to meet public emergencies; the arrangements for insuring current redemptions of the notes fail of their purpose, thereby keeping the volume rigidly inflexible at the seasons when it should automatically contract or expand; for these reasons the national bank circulation has shrunk to one-half its former volume, while the public requirements for money have been increasing.

Prof. Gunton, of New York, president of the School of Economics, and Mr. Rothwell, editor of the Engineering and Mining Journal, both opposed Mr. Carlisle's plan.

IN CONGRESS.

Three Appropriation Bills Pass the House.

The Pension Bill to-day.

WASHINGTON, D. C., Dec. 13.—The house to-day passed three appropriation bills—the urgent deficiency, fortifications and military academy—and made fair progress on the pension bill. Mr. Cockran secured a record-making vote on the appropriation for the collection of the income tax by moving to re-commit the bill with instructions to strike it out, but his motion was defeated by 120 majority, the vote standing 49 to 169. The fortifications bill as passed carried \$1,879,057—\$5,478,046 less than the estimate, and the military academy bill, \$457,678—\$127,372 less than the estimate. The pension bill to which the day will be devoted to-morrow, carries \$141,381,570—\$200,000 less than estimates, and \$10,200,000 less than the appropriation for the current fiscal year.

In the Senate.

WASHINGTON, D. C., Dec. 13.—The senate adjourned to-day until next Monday. Practically all the time of the session to-day was consumed in the discussion of the bill to establish a national university at Washington, and the Nicaraguan canal bill. Senator Hutton, of Virginia, and Vilas, of Wisconsin, addressed the senate in support of the former and Mr. Morgan practically concluded his speech on the latter. During the day he asked the Senate that unanimous consent be given, fixing the time for a vote on the bill, but this was refused.

Will Push the Banking Bill.

WASHINGTON, D. C., Dec. 13.—The house committee has resolved to push the banking bill with the greatest vigor.

Just before adjournment of the house committee on banking and currency this afternoon, it was decided that the hearings on the currency bill should close on Saturday.

LEXOW INQUIRY.

Michael Moran Proves an Interesting Witness—Captain Creighton's Testimony.

New York, Dec. 13.—The principal interest of the Lexow committee's session to-day centered in the testimony of Michael Moran, who formerly was engaged in towing scows of the street cleaning department. He said that he had given up a little money for political purposes.

Questioned as to who he had turned the money over to, he said that he supposed Mr. Croker got it. At any rate, he sent the money to Mr. Croker. Mr. Croker produced several checks made payable by Moran to Mr. Croker. The amount of the five Croker checks for the three years was \$425.

Another interesting witness was Captain Creighton.

An attempt is being made to demonstrate that friends of the captain paid \$15,000 for the purpose of making him captain. The captain denied emphatically that he had ever paid anything, either directly or indirectly, for the purpose indicated. He admitted that he had heard rumors similar to those outlined by Mr. Croker, touching the purchase of a captaincy for him by his friends, but he said he had never investigated the truth of the report and did not believe the story.

The other witnesses were generally persons almost unknown and their testimony did not show anything different from the charges of police blackmail, persecution or protection already preferred at length before the commission.

Diabolical Bankers Sentenced.

CHICAGO, Dec. 13.—In the case of Frank R. and Charles J. Meadowcroft, the private bankers of this city, charged with receiving deposits when they knew their bank to be insolvent, they were fined \$28 and sentenced to one year each in the penitentiary.

THE THIRD DAY

Of the National Convention of the Federation of Labor.

THE SESSION WAS INTERESTING.

The Committee Approved President Gompers' Report and Endorsed His Action in the A. R. U. Strike—Delegate Penna Opposed to Affiliation With the Knights of Labor—John Burns' Itinerary Revised—Will Visit the Ohio Mining District—Mr. Gompers Corrects a Wrong Impression.

DENVER, Col., Dec. 13.—Upon the assembling of the convention of the American Federation of Labor to-day, the executive committee submitted the following schedule of dates for meetings to be addressed by John Burns to be substituted for the one submitted yesterday:

Omaha, December 17; Chicago, December 19; St. Louis, December 21; Indianapolis, December 22; Cincinnati, December 23; Nelsonville, Ohio, December 24; Detroit, December 25; Cleveland, December 26; Pittsburgh, December 27; Washington, December 29 and 30; Philadelphia, December 31; Boston, January 2. The report was adopted.

The following telegram was received from Miss Frances Willard, president of the Woman's Christian Temperance Union:

"Greetings to the convention. White ribbons and fraternal delegates earnest sympathy. Honest, hard work is the only royalty."

The auditing committee reported: "The receipts of the year, \$15,340; balance on hand November 1, 1893, \$7,147; total, \$22,487. Expenses November 1, 1893, to October 31, 1894, \$17,302; balance on hand November 1, 1894, \$5,185. A heated discussion was precipitated by the report of the resolutions committee in favor of adoption of a resolution introduced by Edward L. Daly, of the Eastern Union, of Boston, asking Congress to pass a law making it an offense punishable by fine and imprisonment for any employer to employ during a strike or lockout of his employees, aliens who have resided in this country less than one year, who have not expressed an intention of becoming American citizens."

After some discussion a substitute was offered that the resolution be referred to the incoming executive council with instructions to secure legal advice regarding the constitutionality of such a law, if passed. Delegate Elderton asserted that such a proceeding was useless, as no law favorable to labor would stand in any court in the country. Mr. Brettelle said that more laws for the benefit of labor were useless unless the men can be elected to enforce such as now exist. Mr. Evans opposed the resolution on the ground that strikes are not considered legal. The substitute was adopted.

The resolutions committee recommended the adoption of a resolution endorsed by the Typographical Union, against land monopoly. The report was adopted.

A resolution asking the secretary of war to have the fish traps removed from the Columbia river according to existing law, was adopted. The committee on resolutions also recommended the adoption of Delegate Lloyd's resolution in favor of free coinage of silver.

The preamble covers much of the argument of the advocates of free coinage and demands the re-enactment of the law in force before 1873 regardless of the action of any other nation.

Delegate Thomas J. Morgan, of Chicago, offered an amendment that the silver mines be secured as the property of the government before the adoption of the resolution. He received no second.

Treasurer Lennon objected to the preamble, because, he said, it assumed that all the trouble in this country was due to the demonization of silver, and moved to strike out all except the bare declaration for the re-enactment of the law.

Mr. Lloyd made a strong speech in favor of his resolution in its entirety. He favored primarily a government issue of non-metallic money, but believed the restoration of silver would be a temporary alleviation of existing evils.

Mr. Wolfson, of Fall River, offered a substitute similar to the amendment of Mr. Morgan. It was lost, and Mr. Lennon's amendment was agreed to, after which the resolution was adopted.

The committee on the president's report submitted its report. It warmly endorsed the action of the president in the A. R. U. strike and the various recommendations of the report. It was recommended that May 1, 1895, be fixed for the general establishment of an eight-hour day. The proposed compulsory arbitration law was vigorously opposed. Delegate Penna moved to strike out that part of the report favoring semi-annual conferences with the Knights of Labor, and made a strong speech condemnatory of that order.

The consideration of that part of the matter was deferred until after the report of the committee on conference. With this amendment the report was adopted. President Gompers read a dispatch from Chicago, containing an alleged interview with E. V. Debs, in which he denied having asked Gompers to aid him in the strike. Mr. Gompers explained that he had never stated such a thing. Said he: "When, during the Chicago conference, I asked him, 'What would you have the Federation of Labor do?' he said: 'If I were in your place I would order the workmen of America to walk out.'"

The report of the committee on secretaries report was submitted and adopted.

It recommended the setting aside of 15 per cent of the revenue as an assistance fund, and that a deficit of \$1,271 in that fund be replaced from the general fund.

A resolution against the issuance of money by monopolies was introduced by Delegate McGrath and referred.

The committee on resolutions recommended the adoption of resolutions favoring state employment agencies and endorsing the McGuire bills for the relief of seamen.

Delegate Farnsworth made an address explanatory of the condition of the American seaman, who he said, is subject to a worse system of involuntary slavery than is known elsewhere on earth. The matter was referred to a

special committee consisting of John Nugent, W. D. Mahone and Mrs. T. J. Morgan, with instructions to formulate a place to accomplish the result desired.

On the re-assembling of the convention this afternoon President Gompers announced the following appointments: John W. Bramwood, W. C. Pomeroy, Charles Greenhalge and S. H. Ratigan, as special committee to consider the Phillips bills.

Hon. I. N. Stevens, of Denver, was introduced and delivered a short address on the "recent judicial decision and their effect upon the development of labor organizations."

He confined his remarks mostly to the action of federal courts in cases of railroads in the receivers' hands.

BETRAYED BY A FRIEND.

Seelye Tells How He Was Captured—The Informant a Man He Had Befriended in a Time of Need.

CHICAGO, Dec. 13.—United States Marshal Arnold, finding the genial President Crane, of the National Shoe and Leather Bank, such a good companion, and Bookkeeper Seelye not a bad sort of a fellow, determined at the last moment this evening to take Seelye to New York himself, in company with President Crane.

Marshal Arnold and Seelye went down to the depot together, where they were joined by Mr. Crane and Detective Nugent, leaving for New York over the Fort Wayne line at 6:30.

Under the influence of good companionship, Seelye threw off his reserve and spoke freely about his stay in Chicago.

"It is a bigger and finer city than I usually gave it credit for being," said Seelye.

"I felt lonely and took delight in going about the residence districts. It took the edge off my loneliness. I was ready to confide in anybody. I went around the leading hotels, but I never saw any one whom I recognized. It was in this wandering about that I fell in with McFarland. I took a fancy to him, perhaps because he made himself pleasant, and I felt so much in need of a companion. We went to the races several times. He took me around to the Pullman building and introduced me to a friend of his who has a collection of medals, and I began to feel somewhat easy when coming in contact with such a pleasant gentleman."

"How did I come to tell you I was? Well, that is a mystery to me. I have no recollection of the matter. We had been drinking several times, to excess—at least I did, for he could stand more than I could. With liquor in my brain, I was liable to confess myself to the first man who would be willing to hear me. I suppose in one of these drunks I told him my secret. Certainly in my sober senses I would not have been such a fool."

"Last Saturday night he came to my room and told me that some of his people were ill at Bloomington. He wanted me to give him \$100. I refused him. After he left my room I thought that perhaps some of his family might be suffering, and I thought of my own sufferings, and I went out and hunted him up. I gave him \$25. He asked me to meet him at the train on Sunday evening, or Monday morning, if he failed to get in at the first time. I went there both times. He never showed up. That was the last time that I saw the man. He used my money to get drunk, and after it was spent informed on me. The sneak—I have not language strong enough to express my detestation of his conduct, after the friendship that apparently existed between us, and after I have taken him up and clothed him decently and provided his living. But it is all up," and Seelye lay back in his chair. Closing his eyes and passing his hand over his eyes, he diverted every effort to turn the conversation towards the bank affairs.

Oakes Gets a Verdict.

NEW YORK, Dec. 13.—Francis J. Oakes, a millionaire, of Brooklyn, was given a verdict to-day in his suit for absolute divorce. The jury found Mrs. Oakes guilty of adultery with Paul Rooney Jr., and Henry Reymann. Before the jury's verdict has its effect it must be approved by the court. Justice Brown said that very great consideration should be given to the jury's verdict, and intimated that, in this instance, the decree would be granted as a result of the jury's findings.

A Swindler Arrested.

HOLLIDAYSBURG, Pa., Dec. 12.—W. J. Sanford, a New York reporter, was arrested here this afternoon by U. S. Marshal Clark for violating the postal laws.

Sanford had been representing himself as the holder of several patents and had sold territory to numerous parties throughout Central Pennsylvania before he was denounced by the patentees as an impostor.

A Negro Lynched.

NASHVILLE, TENN., Dec. 13.—A special to the Banner says that a negro who murdered a boy near Williamstown, S. C., was taken from the custody of an officer and lynched by a mob to-day.

BRIEFS FROM THE WIRES.

Germany, Austria and Italy have decided to allow Great Britain and Russia a free hand in the Armenian question.

At Buda Pest, Hungary, a great celebration was held last night on account of the passage of the bill guaranteeing free religion.

The new Newfoundland ministry assumed the duties of office yesterday. No statement of the failed banks has been published.

Zimmerman, the bicycle champion, will retire after this season. His appearance at the Philadelphia tournament will be his last.

The Kearney, Neb., National Bank closed its doors yesterday morning. The liabilities, as near as can be now ascertained, are about \$125,000.

The cash balance in the treasury yesterday was \$155,025,321; not gold \$104,888,022. This, however, does not include withdrawal yesterday and to-day, amounting to \$3,750,000, leaving the true amount of the net gold balance \$101,138,022.

At Baltimore last night Chris. Johnson and Bob Carroll, local middleweights, fought three vicious rounds. Carroll was knocked out. Joe Elliott, of Baltimore, put Joe Flynn, of Wilmington, to sleep in the third round. Charley Gehring, of Baltimore, and Billy Young, of Washington, boxed a four-round draw. Johnny Glynn defeated Sol English in six rounds.

BIG OIL COMBINE.

Ohio Producers Form a Formidable Rival to the Standard.

LARGEST PRODUCING COMPANIES

Merged into One Concern With a Capital of Six Millions—Will Follow Out the Lines Pursued by the Standard Monopoly and Fight it to a Finish—Will Manufacture Everything From Crude Oil to Candles. Statement by the Sun Oil Company.

CLEVELAND, O., Dec. 13.—A big petroleum combination, by which three of the largest oil producing companies in the Ohio field, will be merged into one concern with a capital of \$6,000,000 to \$8,000,000, is about to be consummated.

The companies interested are the Sun Oil Company, of Toledo; the Crystal Oil Company, of the same city, and the Merriam-Morgan Company, of Cleveland. The company will make a formidable rival to the Standard Oil Company.

TOLEDO, OHIO, Dec. 13.—Though the Toledo parties interested in the reported consolidation of the Cleveland and Toledo oil companies are unwilling to discuss the matter, there is scarcely any doubt that the deal is fully as important, if not more so, than is stated in today's dispatches.

The Diamond Oil Company has been incorporated, with J. B. and E. B. Merriam, James W. Stewart, John G. White and A. M. Beckett as directors. The first named two are Cleveland men.

The company, it is said, will manufacture everything from crude oil to candles, just as the Standard has been doing for years. This includes gasoline, naphtha, burning oil, lubricating oil, pitch, paraffine, candles, etc.

The Sun Oil Company is really Pugh and Emerson, two wealthy producers of Pittsburgh. They own more production in Ohio than any concern outside of the Standard Oil Company. The Crystal company is operated by George F. Lorenz and August W. Machen. They have some good production in the Ohio field and a refinery in East Toledo. The Diamond Oil Company will begin to operate the refinery at once, and quickly compel the construction of the new buildings necessary to manufacture all the other products.

CLEVELAND, O., Dec. 13.—Concerning the big oil combine in which Cleveland and Toledo parties are stated to be interested, a member of the firm of Merriam & Morgan, of this city, to-day said: "The Merriam & Morgan Company has been consolidated with the Sun Refining Company, of Toledo, and will hereafter be known as the Diamond Refining Company. The Crystal Oil works, of Toledo, have also been purchased and will be operated hereafter by the new organization."

A meeting was held at Toledo yesterday by the parties interested and directors elected. The combined companies will operate in direct opposition to the Standard, and will not only produce and refine oil, but deal largely in all the various products of that article. Merriam & Morgan decline to state the amount of capital stock of the new concern.

BAPTISM OF FIRE.

Earthquakes and Volcanic Disturbances.

The Islands of the New Hebrides Group Threatened With Extinction.

VICTORIA, B. C., Dec. 13.—The Australian steamer Warrimoo, which has arrived, brings the startling news that a majority of the islands of the New Hebrides group are passing through a baptism of fire, earthquakes and volcanic disturbances, threatening the very existence of several of the largest and best islands, including Ambrym, celebrated for the excellence of its coffee.

On the latter an entire village of natives were recently carried into the sea, the loss of life being estimated at sixty to seventy-five men, women and children, while the others of the group fatalities are also reported. Canoes filled with natives were leaving the islands in all directions. Many took refuge on the steamer.

PRINCE KUNG

Is Virtually Dictator and Yet Li Hung Chang is Firmly Established.

LONDON, Dec. 13.—A dispatch to the Times from Tien Tsin, which will be published to-morrow, says that Prince Kung, president of Tzun Li Yamen, president of the admiralty and co-director in the war operations has been appointed president of the grand council. This makes him virtually dictator, and will facilitate a settlement when the Japanese are ready to treat for peace.

Still, according to the Times dispatch from Tien Tsin, the position of Li Hung Chang at Tien Tsin is established on a firmer basis than ever. Even the empress dowager has given him emphatic assurance of her confidence.

Stabbed by a Burglar.

BURLINGTON, N. J., Dec. 13.—Bridget Doyle, an elderly woman, was stabbed in the breast by Albert Climer, whom she discovered in the act of breaking into her grocery store last night. The wound is a deep one, and the broken blade of the knife is still in the woman's breast. It is likely that she will die from the injury.

Schurz Re-elected.

CHICAGO, Dec. 13.—Carl Schurz was to-day re-elected president of the National Civil Service Reform League. George McAnany, of New York, was elected secretary, and Silas W. Burt, of New York, treasurer.

The Pope Ill.

LONDON, Dec. 13.—The Lancet says the pope is